General Assembly

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Fifty-eighth session
Agenda item 118

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/58/570/Add.1)*]

58/249. Financial reports and audited financial statements, and reports of the Board of Auditors

B[1]

The General Assembly,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2002 to 30 June 2003 and the report of the Board of Auditors on United Nations peacekeeping operations,[2] the related section of the report of the Advisory Committee on Administrative and Budgetary Questions[3] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations in respect of that period,[4]

1. *Accepts* the audited financial statements on the United Nations peacekeeping operations for the period from 1 July 2002 to 30 June 2003;[5]

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;[6]

3. *Also takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions[3] related to the report of the Board of Auditors;

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

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[1] Consequently, resolution 58/249, in section VI of the *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 49* (A/58/49), vol. I, becomes resolution 58/249 A.

[2] *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 5* (A/58/5), vol. II.

[3] A/58/759, sect. II.

[4] A/58/737.

[5] *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 5* (A/58/5), vol. II, chap. V.

[6] Ibid., chap. II.

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations in respect of the financial period ended 30 June 2003;[4]

6. *Requests* the Secretary-General to continue to ensure that internal control in peacekeeping missions is improved with respect to the optimum use of audit resources;

7. *Also requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner.

91st plenary meeting
18 June 2004